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Annual report of the United Nations High Commissioner for Human Rights and reports of the Office of the High Commissioner and the Secretary-General

Promotion and protection of all human rights, civil, political, economic, social and cultural rights, including the right to development

Consolidated report of the Secretary-General and the United Nations High Commissioner for Human Rights on the right to development

Summary

The present report contains a brief overview of the activities of the Office of the United Nations High Commissioner for Human Rights and United Nations human rights mechanisms relating to the promotion and protection of the realization of the right to development. It covers the period from May 2014 to April 2015 and complements the report of the Secretary-General and the High Commissioner on the right to development submitted to the Human Rights Council at its twenty-seventh session (A/HRC/27/27).

The activities included support for relevant Council mechanisms, as well as events and initiatives in the areas of inter-agency coordination and mainstreaming of the right to development into the policies and programmes of international organizations and into the post-2015 development agenda.

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I. Introduction

1. In its resolution 48/141 establishing the post of United Nations High Commissioner for Human Rights, the General Assembly directed the High Commissioner to promote and protect the realization of the right to development and to enhance support from relevant bodies of the United Nations system for this purpose. It also directed the High Commissioner to recognize the importance of promoting a balanced and sustainable development for all people and of ensuring the realization of the right to development, as established in the United Nations Declaration on the Right to Development.

2. The Human Rights Council, in its resolution 27/2, requested the Office of the United Nations High Commissioner for Human Rights (OHCHR) to continue to submit to the Human Rights Council an annual report on its activities, including on inter-agency coordination within the United Nations system with regard to the promotion and realization of the right to development.

3. In its resolution 69/181, the General Assembly reaffirmed the request to the High Commissioner for Human Rights, in mainstreaming the right to development, to effectively undertake activities aimed at strengthening the global partnership for development among Member States, development agencies and the international development, financial and trade institutions, and to reflect those activities in detail in his next report to the Human Rights Council.

4. In the same resolution, the General Assembly requested the Secretary-General to submit a report to the General Assembly at its seventieth session and an interim report to the Human Rights Council on the implementation of that resolution, including efforts undertaken at the national, regional and international levels in the promotion and realization of the right to development.

5. The present report is submitted in accordance with the above requests and provides information on the activities undertaken by OHCHR and the United Nations human rights mechanisms between May 2014 and April 2015.

II. Activities of the Office of the United Nations High Commissioner for Human Rights

6. The operational framework for promoting and protecting the realization of the right to development is contained in the Secretary-General's strategic framework for the period 2014–2015 and the OHCHR Management Plan for the period 2014–2017.[1]

7. During the period under review, OHCHR has conducted numerous activities, a full account of which is available on the OHCHR website, including the web page dedicated to the right to development.[2]

[1] For details, see the report of the Secretary-General and the High Commissioner on the right to development (A/HRC/27/27, paras. 6–13).

[2] See www.ohchr.org/EN/Issues/Development/Pages/DevelopmentIndex.aspx.

A. Support to the Working Group on the Right to Development

8. OHCHR provided support to the Working Group on the Right to Development during its fifteenth annual session, held from 12 to 16 May 2014. OHCHR also provided support to the informal intersessional meetings of the Working Group, held on 16 February and 24 April 2015, in preparation for its sixteenth annual session. Furthermore, OHCHR supported the Chair-Rapporteur in holding informal consultations and presenting the report of the Working Group to the Human Rights Council and the General Assembly. In October 2014, OHCHR issued a press release on the report.[3]

9. During its thirteenth, fourteenth and fifteenth sessions, the Working Group reviewed and made numerous proposals to amend the draft right to development criteria and corresponding operational sub-criteria. These were initially proposed by the high-level task force on the implementation of the right to development. The Working Group is mandated to continue, at its sixteenth session, to accomplish its tasks including, in particular, to consider, revise and refine the draft right to development criteria and corresponding operational sub-criteria.

10. Over the past five years, the Working Group has received several contributions on the proposed draft right to development criteria and corresponding operational sub-criteria. In total, it has received 4 submissions from groups of States (2 from the Non-Aligned Movement and 2 from the European Union), 34 from Member States, 12 from organizations of the United Nations system, 4 from national human rights institutions (2 from the National Human Rights Commission of India, 1 from the Independent Human Rights Commission of Afghanistan and 1 from the Advisory Council on Human Rights of Morocco), 1 from a United Nations treaty body (the Committee on Economic, Social and Cultural Rights), 4 joint submissions from non-governmental organizations (3 from a working group of Catholic-inspired non-governmental organizations on the right to development and international solidarity and 1 from an indigenous peoples' organization) and 12 individual submissions from civil society organizations and academics. All the submissions have been posted in their original versions on the OHCHR web page dedicated to the Working Group.

11. In addition, the Working Group has engaged in an effort to revitalize its work. With the support of OHCHR, and at the request of the Working Group, the former Chair-Rapporteur submitted to the sixteenth session of the Working Group a draft framework to improve its effectiveness and efficiency with a view to accomplishing its mandate (A/HRC/WG.2/16/2).

12. In the first part of her report, the Chair-Rapporteur briefly reviewed the past work of the Working Group, drawing on its agreed conclusions and recommendations, assessing the extent to which the Working Group had addressed all aspects of its mandate and the factors and conditions that had influenced its effectiveness and efficiency.

13. The Chair-Rapporteur identified the three processes that had characterized the work of the Working Group: first, interaction with the Independent Expert on the right to development; second, interaction with the high-level task force on the implementation of the right to development; and third, the intergovernmental process that had been taking place since 2011, focusing on the revision and refinement of the criteria and corresponding operational sub-criteria for the implementation of the right to development.

14. In the second part of her report, the Chair-Rapporteur drew on lessons learned and formulated a draft framework. She observed an imbalance in the manner in which the tasks

[3] See www.ohchr.org/EN/NewsEvents/Pages/DisplayNews.aspx?NewsID=15204&LangID=E.

entrusted to the Working Group by the Commission on Human Rights in its resolution 1998/72 had been implemented, with some aspects trailing behind others. She highlighted three main factors that needed to be addressed to improve the effectiveness and efficiency of the Working Group: political will and commitment; an effective agenda; and the availability of means that are commensurate with the tasks entrusted to the Working Group, including mechanisms, modalities, time, and human and material resources. She made several recommendations, primarily procedural, to address those factors with a view to accomplishing all aspects of the Working Group's mandate.

B. Events and activities

15. OHCHR organized jointly with the Friedrich Ebert Stiftung Geneva Office a workshop on 17 and 18 September 2014 for 24 experts, practitioners and academics in the fields of human rights impact assessments, trade and investment. The workshop focused on the issues involved in human rights impact assessments in trade and investment regimes, and the role that various stakeholders, including non-governmental organizations and OHCHR, can play in improving the effectiveness of future assessments in trade and investment. There is increasing recognition of the potential benefits that human rights impact assessments of trade and investment regimes can bring. In principle, these assessments can be effective in identifying, quantifying and assessing the ways trade and investment affect the full spectrum of human rights. Their practice, however, is beset by challenges relating to the form they take, how and when they are conducted, the person or body undertaking the assessment, and the use that is made of the results. The workshop found that trade and investment processes, while not fully transparent, are subject to more scrutiny than ever before. In most cases, a small window is open for the use of human rights impact assessments. In addition, the political landscape is changing, with more sensitivity towards human rights and development issues, and more discussion on the human rights implications of investor-State dispute settlement. If human rights impact assessments are to be effective in addressing the human rights impacts of trade and investment agreements, further guidance, capacity-building and support for their practice is essential. Through developing the practice of such assessments, respective roles will be balanced, creating a more democratic and transparent process for the design, negotiation and implementation of trade and investment agreements. Trade and investment should be about making the right development impact on the ground and human rights impact assessments are an important, if still modest, pathway to making that happen.[4]

16. In the wake of the workshop, OHCHR is now collaborating with the Economic Commission for Africa and Friedrich Ebert Stiftung on a potential human rights impact assessment of the Continental Free Trade Area agreement in Africa. OHCHR prepared an issues paper for that purpose, which was considered at a multi-stakeholder expert workshop held on 16 and 17 April 2015 in Addis Ababa. If a human rights impact assessment were undertaken, negotiating countries would be provided with an evidence base and policy recommendations from which they could develop an effective and coherent approach to the negotiations, with a view to realizing outcomes that are aligned with human rights as well as national development commitments and priorities.

17. With regard to investment and the right to development, OHCHR, in collaboration with the United Nations Conference on Trade and Development (UNCTAD), organized a panel discussion on human rights and investment policymaking at the World Investment

[4] The report of the workshop is available at www.ohchr.org/Documents/Issues/Globalization/Report_HRIA_Workshop.pdf.

Forum on 15 October 2014 in Geneva. OHCHR also intervened at the plenary of the International Investment Agreements Conference, the UNCTAD World Investment Forum, on 16 October. This was later followed up with a statement at the UNCTAD Expert Meeting on the Transformation of the International Investment Agreement Regime, held on 25 February 2015 in Geneva.[5]

18. On 2 December 2014, in commemoration of the anniversary of the Declaration on the Right to Development, OHCHR organized a panel discussion on the theme of "Sustainable Development with Dignity and Justice for All – Realizing the Right to Development for Present and Future Generations".[6] The event was attended by representatives of Member States, international organizations and civil society and other stakeholders, with notable and active participation by young people and students. Participants shared stories, good practices, case studies and practical suggestions illustrating how the right to development can help realize sustainable development. Themes included: the obstacles posed by the international economic architecture on realizing the right to sustainable development; the right to development and the SIDS Accelerated Modalities of Action (SAMOA) Pathway; Ebola virus and the right to development: realizing State responsibility; implementing the right to development for justice and peace; the path to sustainable development: lessons from the Bhopal disaster; the implications of hazardous substances on the rights of future generations; advancing the right to development: a child rights-based perspective; and young people's participation at the United Nations to shape the world they want to see. The discussions reaffirmed the critical importance of fulfilling the right to development so as to meet equitably the developmental and environmental needs of present and future generations. They reflected broad agreement that the right to development presents a vision for transformative development as it mandates an enabling environment, at both the national and international levels, for development that addresses root causes, systemic issues and structural challenges.

19. During the 2015 Social Forum of the Human Rights Council, which took place from 18 to 20 February, participants considered the issue of access to medicines in the context of the right to health. OHCHR organized the three-day meeting, which brought together participants representing States, international organizations, civil society organizations, pharmaceutical companies, academia, medical professionals, patients and other stakeholders. They engaged in discussions that included the intersection of intellectual property and human rights law, health-care financing, strengthening health systems, improving health delivery systems in challenging contexts, access to medicines for women and children, lessons learned and emerging challenges in the global response to AIDS, patient-centred approaches to access to medicines, and innovative approaches to promoting access to medicines. Several side events, including documentary film screenings, complemented the main programme.[7]

20. Together with the Mary Robinson Foundation – Climate Justice, OHCHR hosted the Climate Justice Dialogue on 7 February 2015. The Dialogue brought together over 50 representatives of the climate change and human rights constituencies to discuss links between human rights and climate change in advance of the February meeting of the Ad Hoc Working Group on the Durban Platform for Enhanced Action in Geneva. Those meetings resulted in the launch of the Geneva Pledge for Human Rights in Climate Action.

[5] More information on the work of OHCHR on human rights, trade and investment can be found at www.ohchr.org/EN/Issues/Globalization/Pages/GlobalizationIndex.aspx.

[6] More information on the panel discussion can be found at www.ohchr.org/EN/Issues/Development/Pages/DignityAndJustice.aspx.

[7] More details available at www.ohchr.org/EN/Issues/Poverty/SForum/Pages/SForum2015.aspx.

which calls for meaningful collaboration between national representatives in human rights and climate change processes to inform climate action.

21. OHCHR organized a full-day discussion on human rights and climate change on 6 March 2015, during the twenty-eighth session of the Human Rights Council. Panellists included the President of Kiribati, the Prime Minister of Tuvalu, the Foreign Ministers of Bangladesh and the Philippines and the President of the Mary Robinson Foundation – Climate Justice, among other distinguished speakers. The discussions revealed a broad consensus that climate change has profound impacts on human rights, and is one of the greatest moral challenges facing humanity. Both panellists and participants called for urgent, collective and concrete action. Many panellists agreed that such action must be driven by a new vision for sustainable development, taking due account of climate vulnerabilities and injustices. Discussants emphasized the need for a rights-based approach, including application of the right to development, to ensure climate change prevention, adaptation and mitigation and international cooperation to support national efforts for transition to low-carbon, climate-resilient development that leaves no one behind. It was emphasized that people in small island developing States face existential threats to survival, and international solidarity is critical, including for migration with dignity. Participants called for concerted measures to integrate human rights in climate change negotiations and for sharing of knowledge and best practices across the human rights and climate change communities.

22. OHCHR supported the eighth annual human rights film festival which took place from 7 to 11 October 2014 in Kyrgyzstan. The theme of the festival was the right to development. The festival inspired debate and raised civic awareness in Kyrgyzstan. Over the course of the week, citizens had the opportunity to see how communities from other parts of the world have dealt with and solved many of the problems that the country faces today on its path to development. The discussions and round-table events hosted along with the films provided a public space for citizens to collaborate on how these problems must be confronted within the local political and civic environment. In partnership with the non-governmental organization Bir Duino, OHCHR contributed to the event by providing financial assistance for website design and interpretation at panel discussions, delivering several opening and closing statements at different stages throughout the festival and providing print and video materials for use during panel discussions.

23. In Madagascar, OHCHR has promoted the integration of human rights into laws regulating the exploitation of natural resources and is assisting with efforts aimed at developing a human rights-compliant social corporate responsibility policy, as well as facilitating dialogue between mining and petroleum companies, communities and the State.

24. In 2015, OHCHR developed and posted on its website a chronology of major developments before and after the adoption of the United Nations Declaration on the Right to Development.[8] This initiative contributed to advancing knowledge and understanding of the right to development in the broader context.

C. Inter-agency cooperation and mainstreaming the right to development

25. Mainstreaming human rights, including the right to development, into United Nations policies, operational activities, guidelines and tools on development programming is an integral part of the High Commissioner's mandate and a major pillar of the

[8] Available at www.ohchr.org/EN/Issues/Development/Pages/Landmarksintherecognitiondevelopmentasahumanright.aspx

programme of work of the Office. OHCHR continued to play a leading and instrumental role in coordinating and supporting United Nations inter-agency initiatives on mainstreaming all human rights, including the right to development, in United Nations policies and operational programmes. Specifically, the Deputy High Commissioner led and co-chaired the United Nations Development Group human rights mainstreaming mechanism. The mechanism was established in 2009 at the request of the Secretary-General to institutionalize the mainstreaming of human rights in United Nations development work, including through policy and operational coherence, leadership, capacity-building at the national level, and strengthening advocacy and knowledge platforms. It served as an important senior-level policy forum at which to discuss critical policy issues on human rights and provided strong operational support to the work of resident coordinators and United Nations country teams, supported by the Multi-Partner Trust Fund Office of the United Nations Development Programme.

26. OHCHR has been working to integrate all human rights, including the right to development, into the post-2015 development agenda as well as into the two other main international development processes of 2015, namely the Third International Conference on Financing for Development, to be held in Addis Ababa in July, and the United Nations Climate Change Conference, to be held in Paris in December.

27. In September, United Nations leaders will gather in New York for a summit to adopt the post-2015 development agenda. Encouragingly, the sustainable development goals proposed by the Open Working Group of the General Assembly on Sustainable Development Goals reflect the substantive content of several human rights obligations, including the right to development. The draft text of the solemn declaration, which is to precede these goals and targets, makes it amply clear that the post-2015 development agenda is to be guided by the purposes and principles of the Charter of the United Nations, and grounded in international human rights standards, including the right to development.

28. In March 2015, the United Nations Statistical Commission presented preliminary global indicators for the sustainable development goals and targets. From a human rights perspective, these indicators should be transformative and capture the priorities of a people-centred development agenda. They should measure who is left behind. Data disaggregation will therefore be a fundamental tool to reveal inequalities and deprivation across all sustainable development goals and targets. Indicators that measure the extent to which an enabling national and international legal and policy environment is present to promote and protect all human rights, including the right to development, should be indispensable components of the post-2015 framework.

29. Adopting a financing framework that lives up to the ambition of the post-2015 development agenda is of paramount importance. The underlying thread should be article 2 of the International Covenant on Economic, Social and Cultural Rights, which enshrines the commitment to mobilize maximum available resources, including through international cooperation, for the progressive realization of economic, social and cultural rights. However, the issue is not just effective resource mobilization; it is also about resource allocation and distribution in the spirit of solidarity between countries and towards the poorest and most vulnerable in all societies. This duty is echoed in the Declaration on the Right to Development, in particular in articles 4 (2) and 2 (3), according to which effective international cooperation is essen ial for the realization of the right to development in providing developing countries with appropriate means and facilities to foster their comprehensive development, as is the fair distribution of the benefits resulting from development nationally.

30. In this regard, OHCHR has emphasized several important human rights considerations: access to financial services and resources should be provided without discrimination; foreign direct investment should not undermine human rights; business

enterprises should rigorously apply due diligence and assess the human rights impact of their planned investments and be held accountable therefore; arrangements for transparent, orderly and participatory sovereign debt restructuring have to be strengthened; guidelines that ensure sustainable, transparent lending and borrowing that benefits and is accountable to people should be developed; and reporting on financing for development should be based on specific time-bound targets. The monitoring of the post-2015 financing framework needs to go beyond the tracking of financial flows, and also assess the development results, in human rights terms.

31. In its advocacy on climate change, OHCHR has emphasized that this issue, more than any other, reveals the interdependence between States. No country working alone can protect its citizens from the impacts of climate change, and if energetic and timely steps are not taken, even collective measures will come too late. The international community must work together to address the challenges that climate change poses for the realization of all human rights, especially the right to development.

32. The new climate agreement should build upon commitments already made at the United Nations Climate Change Conference in Cancun to ensure that parties should, in all climate change-related actions, fully respect, protect, promote and fulfil human rights. OHCHR has appealed for clear references in the climate agreement to the human rights principles of equality, non-discrimination, accountability, participation, empowerment, transparency, sustainability and international cooperation, and for the inclusion of strong language on human rights at the twenty-first Conference of the Parties to the United Nations Framework Convention on Climate Change.

III. Activities of the United Nations human rights mechanisms

33. At its twenty-seventh session, the Human Rights Council adopted resolution 27/30 on the activities of vulture funds, in which it requested the Advisory Committee to prepare a research-based report on the activities of vulture funds and the impact on human rights. The Committee is to present a progress report for the consideration of the Council at its thirty-first session, to be held in March 2016.

34. At its fifty-fourth session, held from 23 February to 6 March 2015, the Committee on Economic, Social and Cultural Rights adopted its statement on social protection floors: an essential element of the right to social security and of the sustainable development goals (E/C.12/2015/1). The Committee recalled that social security was a human right and an economic and social necessity for development and progress. The Committee reiterated that adequate resources must be allocated at the national level and through international assistance and cooperation to comply with the obligation to progressively realize the rights enshrined in the International Covenant on Economic, Social and Cultural Rights. It also encouraged States to include social protection floors in the sustainable development goals.

35. In her 2014 report to the General Assembly, the Special Rapporteur on adequate housing as a component of the right to an adequate standard of living, and on the right to non-discrimination in this context (A/69/274), outlined priority areas of work. She referred to issues that were global or transnational in scope, and that had a direct impact on the right to adequate housing in many countries. Global bodies such as transnational corporations, multilateral or bilateral financial institutions and United Nations agencies played significant roles in relation to the right to adequate housing. The actions of transnational extractive industries or development projects, sometimes initiated and overseen by multiple partners, including international financial institutions, might have far-reaching effects on the right to adequate housing, including large-scale displacements, the destruction of sources of livelihood and forced evictions. Similarly, trade and investment agreements and investor

dispute mechanisms increasingly involved important issues of public policy and often failed to ensure the consideration of fundamental rights such as the right to adequate housing. Those problems had led to important work to assess and clarify issues of corporate accountability, extraterritorial obligations, and human rights in relation to trade and investment agreements. The Special Rapporteur expected to be actively engaged with respect to those emerging issues as they related to the right to adequate housing.

36. In his 2014 report to the General Assembly, the Chair of the Working Group of Experts on People of African Descent (A/69/318) welcomed the proclamation by the General Assembly, by its resolution 68/237, of the International Decade for People of African Descent starting on 1 January 2015 and ending on 31 December 2024, with the theme "People of African descent: recognition, justice and development". The Working Group observed that development was considered in two ways: first, in terms of the role that people of African descent had played historically and contemporarily in global development; and second, in terms of the need for a human rights-based approach to all development activities (para. 36). Owing to the special and unique nature of discrimination often faced by people of African descent, in particular in relation to the legacies of colonialism, enslavement and the transatlantic slave trade, the Working Group deemed it appropriate to make a careful distinction between their situation and that of other groups who also faced racial and other forms of discrimination (para. 38). At the sixteenth session of the Working Group, one of its members delivered a statement on reparation and the right to development.[9]

37. The 2014 report to the Human Rights Council of the Special Rapporteur in the field of cultural rights, on copyright policy and the right to science and culture (A/HRC/28/57), included a number of recommendations relevant for the right to development. The Special Rapporteur recommended that international copyright instruments should be subject to human rights impact assessments and contain safeguards for freedom of expression, the right to science and culture, and other human rights (para. 94). Such instruments should never impede the ability of States to adopt exceptions and limitations that reconciled copyright protection with the right to science and culture or other human rights, based on domestic circumstances. Member States of the World Intellectual Property Organization should support the adoption of international instruments on copyright exceptions and limitations for libraries and education. The possibility of establishing a core list of minimum required exceptions and limitations incorporating those currently recognized by most States, and/or an international fair use provision, should also be explored. The World Trade Organization should preserve the exemption of least developed countries from complying with provisions of the Agreement on Trade-Related Aspects of Intellectual Property Rights until they reached a stage of development at which they no longer qualified as least developed countries.

38. In her responses to questions during the interactive dialogue at the twenty-seventh session of the Human Rights Council, the Special Rapporteur on the human right to safe drinking water and sanitation addressed the right to development. She pointed out that development and the realization of human rights needed to go hand in hand. Efforts targeted at development must benefit the people, and development and the progressive realization of human rights must be undertaken simultaneously. It could not be assumed that development must be promoted first, while ignoring human rights, and that, when development had been achieved, human rights would miraculously be realized. Experience had shown that certain parts of the population would continue to be discriminated against and left behind unless deliberate measures were adopted targeting them. There was a need

[9] Available at www.ohchr.org/Documents/Issues/Racism/WGEAPD/Session16/VereneShepherd.pdf.

to redefine development with a focus on eliminating inequalities in general, and in access to water and sanitation more specifically. Only when no one was left behind could one truly speak of development. In that regard, access to justice was essential and must not be an afterthought. Where people's human rights were violated, whether through projects pursued under the umbrella of development, through persisting inequalities or other actions or omissions, people must be able to seek remedies.[10]

39. The report to the twenty-seventh session of the Human Rights Council of the Independent Expert on the promotion of a democratic and equitable international order addressed the issue of disarmament for development (A/HRC/27/51). Among other things, the Independent Expert concluded that disarmament and demilitarization were keys to development and human security. He recommended that States should regularly report to the Human Rights Council on their military expenditures and contrast them with expenditures for education, health care and the administration of justice. States should ensure that such expenditures were discussed within the framework of the universal periodic review mechanism of the Human Rights Council and Governments should be persuaded to devote a greater percentage of their budgets to the promotion of civil, cultural, economic, political and social rights, and to make concrete proposals to convert from a military-first to a human security paradigm. He also recommended that States should significantly reduce military spending and develop conversion strategies to reorient resources towards social services, the creation of employment in peaceful industries, and greater support to the post-2015 development agenda. States should individually and multilaterally allocate savings made from reduced military spending to the economic and social transition required to respond to the global climate change challenge, as envisaged by the United Nations in establishing the Green Climate Fund, pursuant to the United Nations Framework Convention on Climate Change. Furthermore, a portion of the financial resources released should be devoted to research and development of sustainable energy, including solar energy, and should be used to address the looming problem of water scarcity, which had the potential to fuel future wars. An international effort to develop efficient desalination industries should be envisaged.

40. The Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights, in his interim study on illicit financial flows, human rights and the post-2015 development agenda (A/HRC/28/60) observed that it has been estimated that the majority of all illicit financial flows were related to cross-border tax-related transactions. In developing countries, trade and transfer mispricing was the main vehicle for tax evasion or abuse, and the financial crisis had focused attention in high-income countries on tax evasion and avoidance schemes of transnational corporations. He recommended that States include a goal to reduce illicit financial flows in the final set of sustainable development goals, together with measurable targets and indicators to ensure accountability for implementation. He also recommended establishing an intergovernmental committee on tax cooperation, under the auspices of the United Nations.

41. The 2015 report to the Human Rights Council of the Working Group on the issue of human rights and transnational corporations and other business enterprises (A/HRC/29/28) focused on how the Guiding Principles on Business and Human Rights needed to be further embedded throughout United Nations programmes and processes in order to improve policy coherence for inclusive and sustainable development. The Working Group noted that a major challenge was achieving policy coherence between States' conduct in multilateral institutions that dealt with business- and development-related issues and their international

[10] Available at www.ohchr.org/EN/Issues/WaterAndSanitation/SRWater/Pages/AnnualReports.aspx.

human rights obligations. That was especially relevant in the context of State-driven processes at the United Nations, including the negotiations on the post-2015 development agenda.

42. In her report to the twenty-seventh session of the Human Rights Council, the Special Rapporteur on contemporary forms of slavery, including its causes and consequences (A/HRC/27/53), outlined the priorities on which she intended to focus during her tenure. Among them, she identified the structural and systemic causes of poverty and inequality, which rendered the poor and marginalized most vulnerable to slavery and labour exploitation.

IV. Conclusions and recommendations

43. **United Nations human rights mechanisms are paying increasing attention to issues at the core of the right to development.**

44. **During the reporting period, relevant work undertaken by OHCHR and the United Nations human rights mechanisms, including special rapporteurs and treaty bodies, centred principally on the post-2015 development agenda, the 2015 United Nations Climate Change Conference, to be held in Paris, the Third International Conference on Financing for Development Conference, to be held in Addis Ababa, and the functioning of international financial institutions.**

45. **Consideration should be given to identifying possible synergies between the processes established to monitor progress and accountability in the implementation of the sustainable development goals and targets and in the progressive realization of the right to development. In that regard, it would be important for the Working Group on the Right to Development to consider coherence and consistency between the sustainable development goals and targets and the Declaration on the Right to Development.**

46. **The continued political impasse within the Working Group on the Right to Development represents an obstacle to the work of the United Nations in making progress on the right to development.**

47. **In 2016, the international community will mark the thirtieth anniversary of the United Nations Declaration on the Right to Development, at the same time as it embarks on the implementation of the new sustainable development goals. This is an opportunity to evaluate the progress made to date in the realization of the right to development, to identify obstacles and consider avenues for enhancing the effectiveness and efficiency of processes and efforts aimed at ensuring the effective enjoyment of the right to development by all people, everywhere.**